# The Public Minutes of the Board of Assessors Meeting of June 29, 2023

A meeting of the Board of Assessors was held on Thursday, June 29, 2023 in the 3<sup>rd</sup> Floor Auditorium at Nashua City Hall, located at 229 Main Street, Nashua, NH 03060. The meeting was called to order at 9:00 AM by Chairman Robert Earley.

#### **Members Present:**

Robert Earley, Paul R Bergeron

## **Assessing Staff Present:**

Jessica Marchant, Greg Turgiss, Jennifer Zins, Kade Yankowski

## **Other City of Nashua Staff Present:**

None

### Chairman Robert Earley

I'll call the meeting of the Nashua Board of Assessors to order at 9 AM on Thursday, June 29, 2023. Let the record show that present from the Board are Paul Bergeron, and myself, Robert Earley.

**MOTION BY** Paul Bergeron to waive the reading of the Public minutes from the Board of Assessors meeting held on Thursday, June 1, 2023, accept them and place them on file.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

**MOTION BY** Paul Bergeron to waive the reading of the Non-Public minutes from the Board of Assessors meeting held on Thursday, June 1, 2023, accept them and place them on file.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

#### **COMMUNICATIONS:**

Jennifer Zins presented communication items as follows:

- Department Update
  - Vision is going to be our Chief Assessors
  - Our GIS Specialist Pam is retiring, we are going to be at a loss without her
  - o Jennifer is now the Assessing Department Manager, as such everyone in the department reports to her
  - Abatements are a very time-consuming process
  - o Administrative staff Sarah and Kade have passed State Statutes part 1 class for Assessing

# **APPOINTMENTS:**

None

# **OLD BUSINESS:**

None

#### **NEW BUSINESS:**

- Mr. Greg Turgiss answered a previously question asked by Paul Bergeron at the last Board Meeting.
  Greg spoke to the Tax Office about procedure on notifications of properties with Tax Lien's on them.
- Greg Turgiss presenting Administrative Abatement

<u>55 Lake St:</u> The December payment was incorrectly applied to his wastewater bill instead of the tax bill, this created an incorrect lien. After the payment was corrected this is the amount of the interest/ fees remaining.

**MOTION BY** Paul Bergeron to approve the administrative abatement for 55 Lake St.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

• Greg Turgiss presenting Abatements

35 Indian Rock Rd: This is a 2892 Square foot Colonial style home built in 2001 located at 35 Indian Rock Rd. The property is well built, in good condition with no deferred maintenance noted. All three comps are similar in quality of construction and condition.

**MOTION BY** Paul Bergeron to approve the abatement for 35 Indian Rock Rd.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

13 York St: This is a 988 square foot manufactured home built in 2021. The home was purchased through an arm's length transaction in February of 2022 with a purchase price of \$115,000. The home was purchased brand new so there is no condition or deferred maintenance issues.

**MOTION BY** Paul Bergeron to approve the abatement for 13 York St.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

<u>8 Leeann St:</u> This manufactured home was recently purchased for \$125,000 (3/10/22). The homeowner states the value is \$125,000, the assessed value of 126,500 is well within the range of market value for the property. No abatement is warranted.

Mr. Greg Turgiss explained the phrase "range of market value" in response to a question posed by Mr. Paul Bergeron.

**MOTION BY** Paul Bergeron to deny the abatement for 8 Leeann St.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

14 Oak Grove Trl: This is an 840 square foot manufactured home built in 2020. The home was purchased through an arm's length transaction in December of 2020 with a purchase price of \$139,500. The home was purchased brand new so there is no condition or deferred maintenance issues

**MOTION BY** Paul Bergeron to approve the abatement for 14 Oak Grove Trl.

**SECONDED BY** Robert Earley

**VOTE:** All in favor

13 Grand Ave: This is a 975 square foot cape style house built in 1920. The structure is in poor to very poor condition due to extensive water dame and long on-going deferred maintenance issues. The home has multiple plumbing leaks inside walls; ceilings are falling in as well as out dated original wiring. The home appears to have little to no updates, minimal if any regular maintenance.

**MOTION BY** Paul Bergeron to approve the abatement for 13 Grand Ave.

**SECONDED BY** Robert Earley

**VOTE:** All in favor

<u>21 Saturn Ln:</u> This is a 924 square foot manufactured home built in 2020. The home was purchased through an arm's length transaction in February of 2020 with a purchase price of \$80,000. The home was purchased brand new so there is no condition or deferred maintenance issues.

**MOTION BY** Paul Bergeron to approve the abatement for 21 Saturn Ln.

**SECONDED BY** Robert Earley

VOTE: All in favor

### Jessica Marchant presenting Abatements

<u>5 Kyle Dr:</u> An erroneous change was made during the full list and measure process of 2021-2022. The wood deck was removed from the sketch and added as a yard item. This gave the age of the deck as brand new for 2021 when in fact, it was added as part of a building permit in 2005.

This is the only correction the property owners are looking to have rectified through the abatement application. The data correction has been made per the owners' request. When the change was applied to the PRC, the value change is so minimal it does not warrant a monetary abatement.

**MOTION BY** Paul Bergeron to deny the abatement for 5 Kyle Dr.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

10 Alethea Ln, Unit U-25: After comparing the property to the sales within the complex, it is determined the assessment is slightly high and an abatement is warranted

**MOTION BY** Paul Bergeron to approve the abatement for 10 Alethea Ln, Unit U-25.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

<u>9 Roderick Cir:</u> The applicant listed several incorrect data issues with their property record card. After inspecting the property, the necessary data changes were made which lowered the assessment. After comparing the property to other similar properties which sold during the appropriate time period, it is determined a further reduction in assessment and abatement is warranted.

**MOTION BY** Paul Bergeron to approve the abatement for 9 Roderick Cir.

**SECONDED BY** Robert Earley

VOTE: All in favor

<u>7 Bluestone Dr:</u> After inspecting the property and comparing it to sales of similar units within the complex during the appropriate time period, an abatement is warranted.

**MOTION BY** Paul Bergeron to approve the abatement for 7 Bluestone Dr.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

11 Strawberry Bank Rd, U-19: After comparing the subject property to recent sales in the same complex, a slight abatement is warranted.

**MOTION BY** Paul Bergeron to approve the abatement for 11 Strawberry Bank Rd, U-19.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

<u>9 Strawberry Bank Rd, U-9:</u> After comparing this property to similar properties in the same complex which sold during the revaluation timeframe, an abatement is warranted.

**MOTION BY** Paul Bergeron to approve the abatement for 9 Strawberry Bank Rd, U-9.

**SECONDED BY** Robert Earley

**VOTE:** All in favor

<u>3 Sweet Meadow Dr:</u> After comparing this property to similar homes which sold during the applicable time period, an abatement is not warranted as the assessment falls in line with the 2022 market value.

**MOTION BY** Paul Bergeron to deny the abatement for 3 Sweet Meadow Dr.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

41 Bluestone Dr: After inspecting this property, data corrections were made bringing the assessment from \$268,000 to \$249,700. After comparing the property to other similar units in the complex which sold during the revaluation time period, a further abatement is recommended bringing the assessment to \$224,200.

**MOTION BY** Paul Bergeron to approve the abatement for 41 Bluestone Dr.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

13 Strawberry Bank Rd, U-10: After inspecting the property, the property record card was confirmed as accurate. After comparing the property to other similar units in the complex which sold during the revaluation time period, an abatement is recommended.

**MOTION BY** Paul Bergeron to approve the abatement for 13 Strawberry Bank Rd, U-10.

**SECONDED BY** Robert Earley

**VOTE:** All in favor

<u>6 Louisburg SQ, U-4:</u> After inspecting the property and comparing it to similar units in the complex which sold during the appropriate timeframe, an abatement is not recommended as the assessment falls in line with the market value for 2022.

MOTION BY Paul Bergeron to deny the abatement for 6 Louisburg SQ, U-4.

**SECONDED BY** Robert Earley

VOTE: All in favor

<u>6 Fourth St:</u> When this property was compared to similar properties which sold during the applicable time period, it shows an abatement is warranted.

**MOTION BY** Paul Bergeron to approve the abatement for 6 Fourth St.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

<u>10 Doncaster Dr:</u> After inspecting the property and correcting the data errors, the assessment increased from \$426,400 to \$429,400 (for 2023). After comparing the property to similar properties which sold during the appropriate time period, the 2022 assessment falls within the market value and an abatement is not warranted.

**MOTION BY** Paul Bergeron to deny the abatement for 10 Doncaster Dr.

**SECONDED BY** Robert Earley

**VOTE:** All in favor

49 Hollow Ridge Dr: After comparing this property to units in the same complex which sold, a slight abatement is warranted.

**MOTION BY** Paul Bergeron to approve the abatement for 49 Hollow Ridge Dr.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

<u>55 Hollow Ridge Dr:</u> After comparing this property to units in the same complex which sold, an abatement is warranted.

\*Note: Two abatement applications were filed for this property – one under each ownership entity. Recommendation is for approval of an abatement on the property which requires approving one application and denying the other application as two abatements cannot be approved for the same property for the same tax year.

**MOTION BY** Paul Bergeron to approve the first abatement for 55 Hollow Ridge Dr.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

**MOTION BY** Paul Bergeron to deny the second abatement for 55 Hollow Ridge Dr.

**SECONDED BY** Robert Earley

**VOTE:** All in favor

<u>15 New Hampshire Ave:</u> This property assessment falls right in line with the 2022 fair market value of colonial homes with similar attributes therefore an abatement is not warranted.

**MOTION BY** Paul Bergeron to deny the abatement for 15 New Hampshire Ave.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

<u>10 Mt Laurel Dr, U-203:</u> After comparing this property to similar units in the same complex which sold during the appropriate time period, an abatement is warranted.

MOTION BY Paul Bergeron to approve the abatement for 10 Mt Laurel Dr, U-203.

**SECONDED BY** Robert Earley

**VOTE:** All in favor

<u>10 Mt Laurel Dr, U-605</u>: After comparing this property to similar units in the same complex which sold during the appropriate time period, an abatement is warranted.

**MOTION BY** Paul Bergeron to approve the abatement for 10 Mt Laurel Dr, U-605.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

<u>12 Mt Laurel Dr, U-406:</u> After comparing this property to similar units in the same complex which sold during the appropriate time period, an abatement is warranted.

**MOTION BY** Paul Bergeron to approve the abatement for 12 Mt Laurel Dr, U-406.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

14 Mt Laurel Dr, U-201: After comparing this property to similar units in the same complex which sold during the appropriate time period, an abatement is warranted.

**MOTION BY** Paul Bergeron to approve the abatement for 14 Mt Laurel Dr, U-201.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

## • Jennifer Zins presenting new Disabled Veteran's Credits

PA29: Applications for new Exemption and Credits for approvals.

**MOTION BY** Paul Bergeron to approve the new Disabled Veterans' Credits for 39 Vespa Ln.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

### • Jennifer Zins presenting new All Veteran's Credits

PA29: Applications for new Exemption and Credits for approvals.

**MOTION BY** Paul Bergeron to approve the new All Veterans' Credits for 23 Cassandra Ln.

**SECONDED BY** Robert Earley

VOTE: All in favor **PUBLIC COMMENT:** 

None

## **COMMENTS BY BOARD MEMBERS:**

None

**MOTION BY** Paul Bergeron to go into non-public session for two reasons, first to discuss matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of this board, unless such person requests an open meeting. This exemption shall extend to include any application for assistance or tax abatement or waiver of a fee, fine or other levy, if based on inability to pay or poverty of the applicant, pursuant to RSA 91-A:3, II (C). Second, under 91-A:3, II (L), for the "consideration of legal advice provided by legal counsel, either in writing or orally, to one or more members of the public body, even where legal counsel is not present."

**SECONDED BY** Robert Earley

**VOTE:** 

**Mr. Bergeron -** Yes

Mr. Earley - Yes

The Board entered Non-Public session at 9:47 AM

The Board resumed Public session at 9:53 AM

**MOTION BY** Paul Bergeron to seal the minutes of the Non-Public session because divulgence of the information likely would 1) affect adversely the reputation of any person other than a member of this public body, and 2) render the proposed action ineffective.

**SECONDED BY** Robert Earley

**VOTE:** 

Mr. Bergeron - Yes Mr. Earley - Yes

**MOTION BY** Paul Bergeron to release the Non-Public minutes of June 1st, 2023 as submitted.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

Discussion with the Board and City Staff to confirm meeting schedule for July, and August.

MOTION BY Paul Bergeron to adjourn.

**SECONDED BY** Robert Earley

**VOTE: All in favor** 

The board adjourned at 10:00 AM

Respectfully submitted, Kade Yankowski